

# Exhibit B

# Appraisal Report

Timberview Veterinary Hospital  
106 W. Cabin Hollow Road  
Dillsburg, Pennsylvania 17019  
(717) 432-2513

**Prepared for:**

Henry W. VanEck, Esquire  
Mette, Evans & Woodside  
3401 N. Front Street  
Harrisburg, Pennsylvania 17110  
(717) 232-5000

**File #**Timberview

**Prepared by:**

Erica Shea Taylor  
Kerry Pae Auctioneers  
1111 Gapview Road  
Dauphin, Pennsylvania 17018  
(717) 587-8000

**Member:** Certified Appraisers Guild of America

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## **Summary**

On June 9, 2014, at the request of Henry W. VanEck, Mette, Evans & Woodside, I personally inspected the assets of Timberview Veterinary Hospital, 106 W. Cabin Hollow Road, Dillsburg, Pennsylvania.

## **Value**

### Liquidation Value

The Liquidation Value for the property in total is:  
\$29,915.00

This is not the appraisal report. The appraisal report must be read in its entirety.

## **Analysis**

## **Condition**

All items are in good condition unless otherwise noted in Appendix A of this report.

## **Conditions of Appraisal**

The value stated in this Appraisal Report is based on the best judgment of the appraiser given the facts and conditions available at the date of the valuation.

The use of the report is limited to the purpose of determining the value of personal property for Bankruptcy purposes.

Any additional research or testimony required by the client or the court will be billed at the current rates.

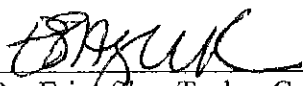
Disclosure of the contents of the report is governed by the Standards and Practices of the Certified Appraisers Guild of America.

## **Certification of Report**

Neither Erica Shea Taylor, Kerry Pae Auctioneers nor any of its employees have any present or future interest in the subject property. No prohibited fee was assessed for this report.

Erica Shea Taylor of Kerry Pae Auctioneers has successfully completed the personal property appraiser certification program with the Certified Appraisers Guild of America and is a member in good standing. This report was prepared in accordance with the Uniform Standards of Professional Appraisal Practice and with the Standards and Practices of the Certified Appraisers Guild of America which has review authority of this report.

Erica Shea Taylor has personally examined the subject property. The statements of fact contained in this report are true and correct to the best knowledge and belief of the appraiser.

  
By: Erica Shea Taylor, C.A.G.A.  
Kerry Pae Auctioneers

## **Purpose of the Report**

The purpose of this report is to determine the value for Bankruptcy purposes for Mette, Evans & Woodside, Harrisburg, Pennsylvania.

## **Method of Valuation**

The method of valuation used for this appraisal is the Liquidation Value.

## **Definition of Value**

### Liquidation Value

Liquidation value is defined as:

The price at which the property would change hands when there was a financial situation existing at the time of the sale so as to require a sacrifice.

## **Basis of Appraisal**

### Valuation Date

The date of valuation for determining the value estimation is June 9, 2014.

### Date Appraisal Conducted

This appraisal was conducted on June 9, 2014.

### Limitations of Property

There were no limitations on use or disposition of this property.

### Description

An itemized list with descriptions is in Appendix A.

Erica Shea Taylor  
Kerry Pae Auctioneers  
1111 Gapview Road  
Dauphin, Pennsylvania 17018  
(717) 587-8000

### **Education & Special Training**

Mrs. Taylor holds Bachelor's degrees in art history and business management from Lebanon Valley College. She is a graduate of the Harrisburg Area Community College Auctioneer's Program and became a licensed Pennsylvania auctioneer in 2001. She worked as a personal property appraiser and auctioneer for several auction companies where she gained experience selling antiques, collectibles, fine art, vehicles, commercial assets, real estate and restaurant equipment.

Mrs. Taylor began working as a personal property appraiser in 2001 and successfully completed the personal property certification program with the Certified Appraisers Guild of America (C.A.G.A.). She has taken classes in Appraisal Studies at New York University and completed the Uniform Standards of Professional Appraisal Practices (USPAP) course in conjunction with the Appraisers Association of America. While working with Cordier Antiques & Fine Art from 2001-2003, Mrs. Taylor was able to gain valuable experience appraising home furnishings, antiques, art and collectibles for insurance purposes, estate taxes and divorce settlements.

Erica Taylor owned and operated Classic Edge Auctions & Appraisal Services in Hershey, PA from 2003-2008. Mrs. Taylor oversaw the daily operations of the business and conducted auctions and appraisals. The company specialized in stamp and coin, antique, and cataloged specialty collection auctions. Mrs. Taylor continued to do appraisal work for banks, insurance companies and attorneys.

In 2008, Mrs. Taylor joined Kerry Pae Auctioneers as an auctioneer and personal property appraiser. Kerry Pae Auctioneers specializes in business liquidations, bankruptcies and commercial liquidations. Her appraisal work has included business and industrial appraisals for attorneys, banks, insurance companies, US Middle District Bankruptcy Court, Pennsylvania State Treasury Bureau of Unclaimed Property, Commonwealth of Pennsylvania Attorney General Office and individuals.

### **Professional Membership**

Erica S. Taylor has been an active member of the American Business Women's Association, Harrisburg Young Professionals, National Auctioneer's Association, Pennsylvania Auctioneers Association and American Mensa.



## Appendix A

### Liquidation Value

#### Lobby

1. \$650.00 Contents of Lobby:
- (12) black plastic chairs with metal frames (12 x \$5.00)
  - fish tank (\$50.00)
  - (3) round end tables (3 x \$10.00)
  - radio (\$5.00)
  - Vizio flatscreen television (\$150.00)
  - (5) sections large metro shelving (5 x \$25.00)
  - (3) sections small metro shelving (3 x \$15.00)
  - under-counter refrigerator (\$25.00)
  - (2) fabric chairs (2 x \$10.00)
  - assorted pictures and frames (\$10.00)
  - (2) brochure racks (\$5.00)
  - large plastic storage container (\$5.00)
  - kid's table and chairs (\$10.00)
  - (3) metal trash cans (3 x \$5.00)
  - JorVet dog scale, Note: screen cracked (\$50.00)
  - clock (\$5.00)
  - mop bucket/brooms (\$10.00)
  - "OPEN" sign, electric (\$10.00)
  - wood coat rack/umbrella stand (\$20.00)

#### Break Room

2. \$270.00 Contents of Break Room:
- (2) plastic tables (2 x \$20.00)
  - (3) plastic chairs (3 x \$5.00)
  - water cooler (\$50.00)
  - refrigerator (white) (\$25.00)
  - refrigerator (black) (\$25.00)
  - small flatscreen color television (\$25.00)
  - microwave (\$10.00)
  - commercial coffee maker (\$50.00)
  - assorted dishes (\$5.00)
  - (3) plastic trash cans (\$5.00/lot)
  - cleaning supplies (\$5.00)
  - assortments of scrubs (\$10.00)
  - plastic storage containers (\$5.00)

### **Lab/Receptionist Area**

3.       \$1,180.00 Contents of Lab/Receptionist Area
- medical tools (\$50.00)
  - small filing cabinet (\$10.00)
  - office supplies (\$25.00)
  - (2) plastic trash cans (\$5.00/lot)
  - (2) office chairs (2 x \$10.00)
  - wood stool (\$5.00)
  - (2) hanging folder dividers (\$5.00/lot)
  - picture frames (\$10.00)
  - books (\$20.00)
  - (3) computers with monitors (3 x \$75.00)
  - APC unit (\$125.00)
  - (2) microscopes: (1) Wesco CXRIII (\$125.00/lot)
  - refrigerator (white) (\$20.00)
  - (2) credit card machines (2 x \$20.00)
  - Blu-ray/DVD player (\$20.00)
  - Brother All-in-One printer (\$75.00)
  - Dymo 450 Turbo label printer (\$20.00)
  - HP 5650 Desk Jet printer (\$30.00)
  - Idexx small centrifuge (\$150.00)
  - Idexx Centri-V 1086 centrifuge (\$200.00)

### **Exam Rooms**

4.       \$835.00 Contents of (4) Exam Rooms:
- (4) computers with monitors (4 x \$75.00)
  - (4) HP Desk Jet printers (4 x \$35.00)
  - (3) small JorVet scales (3 x \$20.00)
  - plastic animal medical models (\$10.00)
  - office supplies (\$10.00)
  - animal medical pictures/diagrams (\$15.00)
  - (3) clocks (\$5.00/lot)
  - (2) stainless steel cages (2 x \$35.00)
  - (3) stainless steel tables (3 x \$50.00)
  - (1) oak table (\$25.00)
  - (2) metal chairs (2 x \$5.00)
  - (4) plastic trash cans (\$5.00/lot)
  - plastic rolling cart (\$20.00)
  - small black metro shelf (\$15.00)

**Doctor Office**

5. \$475.00 Contents of Doctor's Office:
- (2) cherry laminate desks (2 x \$35.00)
  - (2) office chairs (2 x \$10.00)
  - books (\$20.00)
  - (2) cherry laminate bookcases (2 x \$25.00)
  - small refrigerator (\$20.00)
  - office supplies (\$20.00)
  - (3) monitors: Coby, AOC, Hanns G. (3 x \$40.00)
  - laptop (\$45.00)
  - computer (\$75.00)
  - APC unit (\$20.00)
  - cloths (\$5.00)
  - (2) metal trash cans (\$5.00/lot)
  - plastic file bin (\$5.00)

**Cat Ward**

6. \$1,235.00 Contents of Cat Ward:
- (7) stainless steel cages (7 x \$35.00)
  - plastic rolling cart (\$10.00)
  - popcorn machine (\$25.00)
  - commercial washer (\$450.00)
  - commercial dryer (\$450.00)
  - laundry baskets (\$5.00)
  - metal lock cabinet (\$20.00)
  - mop bucket/brooms (\$10.00)
  - rolling cart (\$20.00)

**Outdoor**

7. \$20.00 Plastic Deck Box

**Surgery/Treatment/X-Ray**

8. \$1,890.00 Contents of Surgery, Treatment and X-Ray:
- M9D Autoclave sterilizer (\$750.00)
  - Gateway computer (\$50.00)
  - (2) monitors (2 x \$25.00)
  - Brother printer (\$35.00)
  - hydraulic table (\$100.00)
  - sonic cleaner (\$25.00)
  - Inova-Dent dental unit, Model KC2PFO c.2010 (\$150.00)
  - surgery table (\$100.00)
  - surgery light stand (\$25.00)
  - (5) stainless steel cages (5 x \$35.00)
  - blankets/towels (\$5.00)
  - (2) plastic trash cans (\$5.00/lot)
  - plastic rolling cart (\$5.00)
  - medical tools (\$20.00)
  - shop vac (\$15.00)
  - trimmers (\$20.00)
  - office supplies (\$20.00)
  - IV pump, model v935i (\$250.00)
  - (3) x-ray gowns (3 x \$20.00)
  - (2) stretchers (2 x \$10.00)
  - positioning foam (\$10.00)

**Staff Hallway**

9. \$50.00 Contents of Staff Hallway:
- (5) vinyl coated wire and laminate shelves (5 at \$10.00ea)

**Dog Ward**

10. \$260.00 Contents of Dog Ward:
- (5) stainless steel cages (5 x \$35.00)
  - stainless steel table (\$50.00)
  - picture frames (\$10.00)
  - supplies and dog bowls (\$10.00)
  - shelving unit (\$10.00)
  - (2) metal folding chairs (\$5.00/lot)

**Manager Office**

11.        \$130.00 Contents of Manager Office:
- oak laminate desk (\$20.00)
  - small desk (\$20.00)
  - wood shelving unit (\$20.00)
  - (2) metal filing cabinets (2 x \$10.00)
  - (2) office chairs (2 x \$10.00)
  - plastic trash can (\$5.00)
  - office supplies (\$10.00)
  - clock (\$5.00)
  - large framed picture (\$10.00)

**Staff Office**

12.        \$720.00 Contents of Staff Office:
- (2) wood desks (2 x \$20.00)
  - metal and wood desk (\$10.00)
  - (2) computers with monitors (2 x \$75.00)
  - APC unit, refurbished (\$150.00)
  - plastic trash can (\$5.00)
  - (2) office chairs (2 x \$10.00)
  - (4) wireless routers (4 x \$25.00)
  - large wired router (\$100.00)
  - office supplies (\$10.00)
  - metal filing cabinet (\$10.00)
  - wood shelving unit (\$10.00)
  - metal shelving unit (\$10.00)
  - bulletin board (\$5.00)
  - Brother HL-2240 printer (\$35.00)
  - Paychex time clock (\$25.00)
  - wood cabinet (\$10.00)
  - step stool (\$5.00)
  - clock (\$5.00)
  - Neat Brand scanner (\$20.00)

**On-Hand Inventory**

13. \$1,000.00 Prescription and Diet Dry and Wet Pet Food
14. \$100.00 Pet Supplements
15. \$100.00 Flea Products and Shampoo
16. \$100.00 Heartworm Prevention
17. \$0.00 Injectables, Open Containers of Medication and Controlled Substances  
\*\*PLEASE NOTE\*\*  
No value assigned to these items as it is illegal to sell them on the  
secondary market. Proper disposal is recommended.
- \$1,300.00 Total : On-Hand Inventory

**Leased Equipment**

18. \$20,900.00 Leased Equipment:
- Idexx VetLab Station with lasercyte, c.2010 (\$2,500.00)
  - Idexx Snapshot DX, c.2011 (\$1,500.00)
  - Idexx Catalyst, c.2010 (\$3,500.00)
  - Idexx-Kodak X-ray cassette reader, Model CR-1417 (\$3,500.00)
  - Toshiba Rotabode X-ray tube, Model E7239X and Sedecal X-ray table and stand, Model A6501-08, c.2010 (\$4,500.00)
  - Cutting laser, 15 watt (\$4,500.00)
  - Mitel 5000 IP phone system with (18) phones and HX controller unit (\$900.00)
- \$29,915.00 Total